Attorney's Docket No.: 16739-002001

## SUBSTITUTE COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

sought on the	r (if plural name e invention entit	tled NOISE ATTENU.	ATING HEADSET, t	he specification	n of which:	
[X]		November 26, 2003	as Application	Scrial No.	10/723,774	and v
	amended on				-	
0	was described and claimed in PCT International Application No filed on and as amended under PCT Article 19 on					
		and as amende	d under PCT Article 1	19 on		
		-	ent referred to above.			
Title 37, Coo	le of Federal Re	duty to disclose all infegulations, §1.56.	ormation I know to be			
Title 37, Coo	de of Federal Re reby claim the b i) listed below:	duty to disclose all info egulations, § 1.56. benefit under Title 35,	ormation I know to be			
Title 37, Coo	de of Federal Re treby claim the to i) listed below: U.S. Serial N	duty to disclose all info egulations, §1.56. benefit under Title 35,	Ormation I know to be United States Code, s Filing Date		ny United States	
Title 37, Coo I he application(s	de of Federal Re treby claim the b i) listed below: U.S. Serial N 14,796	duty to disclose all infegulations, §1.56.  benefit under Title 35,  No.	ormation I know to be United States Code, §	§119(e)(1) of a	ny United States Status	
I he application(s	de of Federal Re treby claim the to i) listed below: U.S. Serial N	duty to disclose all infegulations, §1.56. benefit under Title 35, No. Octobo	United States Code, s  Filing Date er 27, 2003	§119(e)(1) of a	ny United States Status	

United States application in the manner provided by the first paragraph of Title 35, United States Code. §112, I acknowledge the duty to disclose all information I know to be material to patentability as defined in Title 37, Code of Federal Regulations, §1,56(a) which became available between the filing date of the prior application and the national or PCT international filing date of this application:

U.S. Serial No.	Filing Date		Status

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

Country	Application No.	Filing Date	Priority Claimed
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## Substitute Combined Declaration and Power of Attorney Page 2 of 2 Pages

I hereby appoint all registered practitioners associated with Customer Number 26211 to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Direct all telephone calls to SAMUEL BORODACH at telephone number (212) 765-5070.

Direct all correspondence to the following:

## 26211

## PTO Customer Number

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name of Investor:

Inventor's Signature:
Residence Address:
Chizenathip:
United States
Post Office Address:
1995 Park Street
Adjustic Basch, NY
11509

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